

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 3185 - SB 3224

February 11, 2010

SUMMARY OF BILL: Redefines a historic performing arts center to include music halls; authorizes an historic music hall in Davidson County to sell alcoholic beverages for on-premises consumption before, during, and after performances.

ESTIMATED FISCAL IMPACT:

Increase State Revenue – Not Significant
Increase State Expenditures – Not Significant

Increase Local Revenue – Not Significant/Permissive
Increase Local Expenditures – Not Significant/Permissive

Assumptions:

- The provisions of this bill will only apply to a historic music hall in Davidson County.
- No additional personnel or resources will be needed by the Alcoholic Beverage Commission.
- There will be an initial license application fee of \$300 and a \$150 annual renewal fee to the State ABC Fund.
- Any increase in local government expenditures related to the administrative cost of collecting local privilege taxes associated with such licenses is estimated to be not significant.
- The local privilege tax in Davidson County is \$300.00
- Upon licensing, the entity will be assessed state and local sales taxes on alcoholic beverage sales, 15 percent liquor-by-the-drink tax on each alcoholic beverage sold and any applicable county or city privilege tax.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in cursive script, reading "James W. White".

James W. White, Executive Director

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